

**EXHIBIT A**



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September 18, 2024

**VIA FEDERAL EXPRESS**

Robert J. Dehney  
Sophie Rogers Churchill  
Casey Sawyer  
Morris, Nichols, Arsht & Tunnell  
1201 N. Market Street  
P O. Box 1347  
Wilmington, DE 19899-1347

**Re: In re Big Lots, Inc.  
Delaware Bankruptcy Court Case No.: 24-11967 JKS  
RECLAMATION OF GOODS**

Dear Counsel:

We represent Topaz Distribution LLC ("**Topaz**") in connection with this bankruptcy case. In order to preserve the rights provided by section 546(c) of the Bankruptcy Code, Topaz hereby demands the reclamation and immediate return of all goods sold and delivered to Topaz and its debtor affiliates (collectively, the "**Debtors**") by Topaz within 45 days prior to the commencement of the Debtors' bankruptcy proceedings (the "**Goods**"), including without limitation those Goods identified on Schedule 1 annexed hereto.<sup>1</sup>

This reclamation demand should not be construed to limit Topaz' right to recover from, or exercise any other remedy against, any Debtor that has possession, custody, or control over the Goods, or is responsible for payment. Topaz expressly reserves its rights under section 503(b)(9) of the Bankruptcy Code to assert an administrative expense claim for the Goods delivered to the Debtors within 20 days prior to the petition date.

Topaz also reserves the rights to identify additional Goods, and to provide invoices and other supporting documents upon request. This letter should not be construed to create any obligations of Topaz to vendors with respect to the relevant Goods or associated reclamation rights.

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<sup>1</sup> The invoices attached to Schedule 1 have been redacted to omit proprietary pricing information. Unredacted copies of the invoices can be made available to the Debtors upon request.



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Very truly yours,

A handwritten signature in dark ink, appearing to read "Amir Gamliel". The signature is stylized with a large, sweeping "A" and a distinct "G".

Amir Gamliel

AG:cm

cc: Amir Ahdoot, Topaz Distribution, LLC

September 18, 2024

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**SCHEDULE 1**

PO #	PO Date Created	Invoice #	Total PO Amount	Confirmed Ship Date	Net 30 Due Date
95483732	7/2/2024	31013	\$ 30,984.03	8/7/2024	9/6/2024
95483734	7/2/2024	31015	\$ 21,871.08	8/6/2024	9/5/2024
95504910	7/12/2024	31016	\$ 15,383.43	8/13/2024	9/12/2024
95504943	7/12/2024	31017	\$ 43,523.48	8/15/2024	9/14/2024
95504922	7/12/2024	31018	\$ 39,423.59	8/15/2024	9/14/2024
95504911	7/12/2024	31019	\$ 37,924.09	8/15/2024	9/14/2024
95504944	7/12/2024	31020	\$ 42,300.84	8/27/2024	9/26/2024
			<b>\$ 231,410.54</b>		

ORIGIN ID: CIBA (310) 788-3246  
CAROLINE MALLAH!  
PERKINS COIE LLP  
1888 CENTURY PARK EAST  
SUITE 1700  
LOS ANGELES, CA 90067  
UNITED STATES US

SHIP DATE: 18SEP24  
ACTWGT: 0.50 LB  
CAD: 3825217/NET4535

BILL SENDER

TO **ROBERT J. DEHNEY**

**MORRIS, NICHOLS, ARSHT & TUNNELL**  
**1201 N. MARKET STREET**

**WILMINGTON DE 19899**

(310) 788-3226

REF: 156947-0001

INV:

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DEPT:



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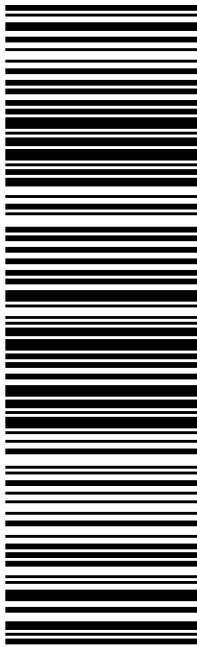
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